

**UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

UNITED STATES OF AMERICA,

Petitioner,

v.

JAMES D. ARVER,

Respondent.

Case No. 1:17-mc-00061

Hon. Ellen S. Carmody
United States Magistrate Judge

REPORT AND RECOMMENDATION

This matter is before the Court under 28 U.S.C. § 636(b)(1)(B) on the United States' Petition to Enforce IRS Summons. (Pet., PageID.1) An order to appear and show cause why the petition should not be granted was issued on July 25, 2017. (Or., PageID.19-20) The show-cause order was served on Respondent on August 8, 2017. (Process, PageID.21.) On August 25, 2017, the Court conducted a hearing on the show-cause order regarding Respondent's failure to obey an August 2016 Internal Revenue Service ("IRS") summons. (Minutes, PageID.22.) Respondent did not appear as ordered, file any written opposition to the United States' petition for judicial enforcement of the IRS summons, or otherwise show good cause why he should not be compelled to obey the Internal Revenue Summons served on him on April 25, 2017. (*See id.*)

Accordingly, the undersigned recommends that the Petition to Enforce IRS Summons be granted, and that the Court order Respondent to comply completely with that summons, including: 1) Respondent shall appear before IRS Officer Marie Dellamora on September 28, 2017, at 10:00 a.m. Eastern Standard Time, at the place indicated on the summons, 2) Respondent shall fully comply with all directions and instructions in the summons by that date

and time. The undersigned further recommends the Court 1) warn Respondent that failure to comply with this Order may result in sanctions, including contempt of court, and 2) instruct the Clerk of Court to serve a certified copy of the Court's order to Respondent by U.S. mail at Respondent's address listed on the proof of service (Process, PageID.21) immediately.

Date: August 31, 2017

/s/ Ellen S. Carmody
ELLEN S. CARMODY
U.S. Magistrate Judge

OBJECTIONS to this Report and Recommendation must be filed with the Clerk of Court within 14 days of the date of service of this notice. 28 U.S.C. § 636(b)(1)(C). Failure to file objections within the specified time waives the right to appeal the District Court's order.

Thomas v. Arn, 474 U.S. 140, 155 (1985); *United States v. Walters*, 638 F.2d 947, 949-50 (6th Cir. 1981).